

**IN THE HIGH COURT OF JUDICATURE OF ANDHRA PRADESH
AT HYDERABAD
(SPECIAL ORIGINAL JURISDICTION)**

THURSDAY THE FIFTH DAY OF FEBRUARY TWO THOUSAND AND FOUR

: PRESENT :

THE HON'BLE DR. JUSTICE: **MOTILAL B. NAIK**

AND

THE HON'BLE MR. JUSTICE: **DALAVA SUBRAHMANYAM**

W.P. Nos.2045, 2076, 2077, 2078, 2079 & 2080 of 2004

Between:

M/s. Visakha Wire Ropes Ltd., Visakhapatnam, rep. By its Managing Director Mr. B.V.Nataraj.

Petitioner in all the Petitions

AND

1. The Commercial Tax Officer, Gajuwaka Circle, Visakhapatnam.
2. The Deputy Commissioner, Commercial Taxes, Visakhapatnam.
3. The Appellate Deputy Commissioner, Commercial Taxes, Visakhapatnam.

Respondents in all the

Petitions

WP.No. 2045 of 2004:

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Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Certiorari calling for the records relating to Show Cause Notice bearing No. G.I. No. Nil/2001-02, dated. 19-11-2003, issued by the Commercial Tax Officer, Gajuwaka, Visakhapatnam, the 1st respondent herein, and quash the same.

WP.No. 2076 of 2004:

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Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Certiorari calling for the records relating to Show Cause Notice bearing No. G.I. No. Nil/2002-03, dated. 21-11-2003, issued by the Commercial Tax Officer, Gajuwaka, Visakhapatnam, the 1st respondent herein, and quash the same.

WP.No. 2077 of 2004:

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Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Certiorari calling for the records relating to Show Cause Notice bearing No. G.I. No. Nil/2003-04, dated. 21-11-2003, issued by the Commercial Tax Officer, Gajuwaka, Visakhapatnam, the 1st respondent herein, and quash the same.

WP.No. 2078 of 2004:

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Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Certiorari calling for the records relating to Show Cause Notice bearing No. G.I. No. Nil/2001-02 (CST), dated. 19-11-2003, issued by the

Commercial Tax Officer, Gajuwaka, Visakhapatnam, the 1st respondent herein, and quash the same.

WP.No. 2079 of 2004:

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Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Certiorari calling for the records relating to Show Cause Notice bearing No. G.I. No. Nil/2002-03 (CST), dated. 21-11-2003, issued by the Commercial Tax Officer, Gajuwaka, Visakhapatnam, the 1st respondent herein, and quash the same.

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WP.No. 2080 of 2004:

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Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein, the High Court will be pleased to issue a Writ of Certiorari calling for the records relating to Show Cause Notice bearing No. G.I. No. Nil/2003-04 (CST), dated. 21-11-2003, issued by the Commercial Tax Officer, Gajuwaka, Visakhapatnam, the 1st respondent herein, and quash the same.

These Petitions coming on for hearing upon perusing the petitions and affidavits filed herein and upon hearing the arguments of Mr. P.Kamalakar, Advocate for the Petitioner in all the Petitions and of G.P. for Commercial Taxes, on behalf of the Respondents in all the Petitions.

The Court made the following **ORDER**:

“ These Six Writ Petitions are coming up for admission on a show cause notice issued by the first respondent proposing to levy tax on the goods involved treating them as general goods following the ratio laid down by this court in TRC No.34 of 1992.

The learned Senior Counsel for the petitioner primarily contended that the issue involved in the case which fell for consideration before the Division Bench in TRC. 34 of 92 is with regard to “GI stay wire and ropes” and the issue involved in the present case is “ Wire strand and wire ropes.”

The learned counsel further contends that since the show cause notice is based on the decision of this court in TRC.No.34 of 1992, it would be a futile exercise of submitting the explanation and seeks an appropriate decision from this court.

The learned Government Pleader on the contrary submits that since the petitioner has already sought time from the respondents for filing detailed explanation, it would be appropriate that the petitioner files detailed explanation and place such material in support of their claim.

In that view of the matter, we think the course would be to permit the petitioner to file appropriate representation before the Authority, who shall decide the matter in accordance with law.

**However, at the request of the counsel for the petitioner, we adjourn
the matter for four weeks.
Post on 4-3-2004.”**

ASSISTANT REGISTRAR

// TRUE COPY //
for ASSISTANT REGISTRAR

To

1. The Commercial Tax Officer, Gajuwaka Circle, Visakhapatnam.
2. The Deputy Commissioner, Commercial Taxes, Visakhapatnam.
3. The Appellate Deputy Commissioner, Commercial Taxes, Visakhapatnam.
4. Two CCs to G.P. for Commercial Taxes, High Court of A.P.Hyd(OUT)
5. Two spare copies.

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